

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

ERIC JON PHELPS,)	
)	
Petitioner,)	
)	
v.)	Civil No. 07-374
)	
UNITED STATES OF AMERICA,)	
)	
Respondent.)	

**UNITED STATES' MOTION TO DENY PETITION TO QUASH AND FOR
SUMMARY ENFORCEMENT OF SUMMONS**

The United States moves to deny the petition to quash an administrative summons issued by the Internal Revenue Service, and moves for an order enforcing the summons. The grounds for this motion are that the Internal Revenue Service has established that the summons is valid and enforceable, and the petitioner has failed to state a claim refuting this showing. Accordingly, the petition should be dismissed without discovery or an evidentiary hearing, and the Court should enter an order summarily enforcing the summons.

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A memorandum in support of this motion is attached along with the Declaration of Revenue Agent James Vrabel and a proposed order granting the relief requested.

Date: March 23, 2007.

Respectfully submitted,

PATRICK L. MEEHAN
United States Attorney

/s/ Dara B. Oliphant
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